IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.1354 OF 2006

M/s.Casil Health Products Ltd. .. Petitioner.
V/s.
Union of India & Others .. Respondents.

Mr.Prakash Shah i/by PDS Legal for the petitioner.
Mr.A.M. Sethna for the respondents.

CORAM : H.L. GOKHALE &
J.P. DEVADHAR, JJ.

DATED : 23RD AUGUST, 2006.

P.C. :

1. Rule. Rule made returnable forthwith.

2. Heard Mr.Shah in support of this petition. Mr.Sethna appears for the respondents.

3. The petition seeks to challenge the order passed by the Settlement Commission dated October 19, 2005 to the extent the petitioner is denied exemption under Notification No.125/84. Though this is the prayer made in the petition, Mr.Shah, learned counsel for the petitioner states that the petitioner will be satisfied if the benefit given to the petitioner in the impugned order under Notification No.13/98 dated June 12, 1998 is correctly calculated. According to him, there is an error in calculating the benefit under that notification and Mr.Sethna appearing for the revenue has no grievance if the benefit is

confined only to the Notification No.13/98 for the period from April, 2002 to January, 2003.

4. It is another matter that the revenue has now moved the Settlement Commission for enforcement of the earlier order. In our view if the impugned order is set aside and the Settlement Commission is directed to work out the calculation under Notification No.13/98 for the aforesaid period, the ends of justice will be satisfied.

5. For the aforesaid reasons, we set aside the order passed by the Settlement Commission only for the aforesaid reason and the application made by the petitioner to the Settlement Commission leading to the impugned order now stand revived to the Settlement Commission for working out the calculations as per Notification No.13/98 for the aforesaid reasons. In view of what is stated above, the Settlement Commission will not consider the claim under Notification No.125/84.

6. The petition stands disposed of. No costs.

(H.L. GOKHALE, J.)

(J.P. DEVADHAR, J.)